S.B. Sales Tax Revision Petition No.216/05
Assistant Commercial Taxes Officer
Vs.
M/s. Mahendra Mat Plast Pvt. Ltd.

Date of Order : 11/07/2006

Hon'ble Mr. Justice Ajay Rastogi

Mr. R.B. Mathur, for petitioner

Instant revision petition has been filed against the order passed by the Tax Board dated 15th February, 2005 whereby the penalty inflicted by the Assessing Authority in exercise of its power u/s.78 (10A) was set aside by the authority in appeal and it was further affirmed by the Tax Board under its order impugned dated 15th February, 2005.

The Assessing Authority has considered the material and found that Vehicle No.HR 46G-9590 was checked at Bhiwadi check-post on 7th September, 2002 and he has not crossed the check-post at Bhiwadi and which according to Assessing Authority has violated Section 78(10A) of the Act and accordingly, imposed penalty of 50% of the amount assessed.

In the appeal preferred by the assessee against the said order, the penalty inflicted by the Assessing Authority was set aside. Against which, the petitioner further preferred appeal before the Board that too was dismissed.

Learned Board has placed reliance on the judgment of this court reported in Tax Update 6 Page 84, State of Rajasthan Vs. M/s. Tajinder Pal and in

the light of observations made by this court, appeal preferred by the petitioner has been rejected.

In my opinion, no question of law arises for consideration since it is based on judgment of this court.

Consequently, the revision petition fails and is hereby dismissed.

[Ajay Rastogi],J.

FRB